WEST VIRGINIA LEGISLATURE

Legislative Post Audit Division

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Denny Rhodes Director

June 13, 2016

The Honorable William P. Cole III, President West Virginia State Senate Post Audits Sub-Committee, Co-Chair Room 229 M, Building 1 State Capitol Complex Charleston, West Virginia 25305

The Honorable Tim Armstead, Speaker West Virginia House of Delegates Post Audits Sub-Committee, Co-Chair Room 228 M, Building 1 State Capitol Complex Charleston, West Virginia 25305

Dear Mr. President and Mr. Speaker:

Pursuant to the authority provided by West Virginia Code §12-4-14, as amended, we have completed an audit of the Main Island Creek Volunteer Fire Department's state funds for the calendar year ended December 31, 2012. Located in Logan County, the Department began 2012 with a balance of \$85,675.42 in its state account. During 2012, the Department received additional monies from the State in the amount of \$44,538.77; therefore, the audit included \$130,214.19 in state funding.

The objective of the audit was to evaluate compliance with West Virginia Code §8-15-8b, as amended. **We concluded the Department was in compliance.**

Respectfully submitted,

Denny Rhodes